



[4830-01-p]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-140379-02, REG-142599-02]

RIN 1545-BC07, 1545-BB23

General Allocation and Accounting Regulations under Section 141

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Partial withdrawal of notice of proposed rulemaking.

SUMMARY: This document withdraws a portion of the notice of proposed rulemaking published in the **Federal Register** on September 26, 2006 (71 FR 56072). The withdrawn portion relates to certain general definitions for purposes of section 141 of the Internal Revenue Code and the treatment of partnerships for purposes of section 145(a).

DATES: As of **[INSERT DATE OF PUBLICATION IN THE FEDERAL REGISTER]**, the notice of proposed rulemaking published in the **Federal Register** on September 26, 2006 (71 FR 56072) is partially withdrawn.

FOR FURTHER INFORMATION CONTACT: Zoran Stojanovic, (202) 317-6980 (not a toll-free number).

## SUPPLEMENTARY INFORMATION:

### **Background**

On September 26, 2006, the Department of the Treasury and the IRS published in the **Federal Register** proposed regulations (71 FR 56072; REG-140379-02, REG-142599-02) (the Proposed Regulations) that would amend certain regulations under sections 141 and 145. The Proposed Regulations include, among other provisions, certain general definitions for purposes of the private business tests under section 141 and rules regarding the treatment of certain partnerships for purposes of the modified private business tests and the ownership test under section 145. This document withdraws these general definitions and the provision relating to the treatment of partnerships for purposes of section 145, because these concepts either are unnecessary or are otherwise addressed as a result of other revisions to the remaining portions of the Proposed Regulations that are adopted as final regulations published elsewhere in this edition of the **Federal Register**.

## **List of Subjects in 26 CFR Part 1**

Income taxes, Reporting and recordkeeping requirements.

## **Partial Withdrawal of a Notice of Proposed Rulemaking**

Accordingly, under the authority of 26 U.S.C. 7805, §§1.141-1(b) and 1.145-2(c)(3) of the notice of proposed rulemaking (REG-140379-02, REG-142599-02) published in the **Federal Register** on September 26, 2006 (71 FR 56072), are withdrawn.

John Dalrymple

Deputy Commissioner for Services and Enforcement.

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